

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

Hearing Date: 2/28/11 @ 9:30 a.m.

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In re:

ALL ISLAND TRUCK LEASING CORP.,  
AIT TRUCKING CORP.,

Debtors.

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Chapter 7  
Case No.: 09-77670-reg  
Case No.: 09-77668-reg  
(Jointly Administered)

**NOTICE OF MOTION**

PLEASE TAKE NOTICE that, in accordance with Bankruptcy Rule 9019, the undersigned will move this Court before the Honorable Robert E. Grossman, at the Long Island Federal Courthouse, 290 Federal Plaza, Room 860, Central Islip, New York, on the 28th day of February 2011, at 9:30 a.m., or as soon thereafter as counsel can be heard for an order:

- (a) pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure, authorizing the trustee to settle a controversy in accordance with the terms and conditions set forth in the settlement agreement that was entered into between the Trustee, Navistar Financial Corporation, and the New York State Department of Motor Vehicles, a copy of which is annexed hereto; and
- (b) for such other and further relief as the Court deems just and appropriate.

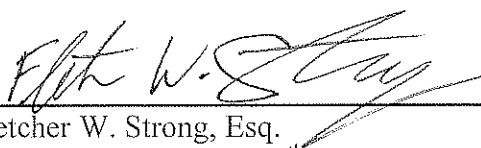
PLEASE TAKE FURTHER NOTICE that objections, if any, to the relief requested must be in writing, must conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of this Court, must be filed electronically in accordance with General Order #462 (which can be found at the Court's official website, [www.nyeb.uscourts.gov](http://www.nyeb.uscourts.gov)) by registered users of the Bankruptcy Court's electronic filing system, and by all other parties in interest on a 3.5 inch computer disk in Portable Document Format (PDF), Corel WordPerfect, Microsoft Word, DOS text or a scanned image file together with an accompanying hard copy designated for the Chambers of the Honorable Robert E. Grossman, United States Bankruptcy Judge, at the above address together with proof by affidavit, admission or otherwise that copies have been properly served. Objections, if any, must be served upon: (i) the undersigned

counsel for the trustee; and (ii) the United States Trustee, Long Island Federal Courthouse, 560 Federal Plaza, Central Islip, New York 11722 so as to actually be received no later than 5:00 p.m. on February 21, 2011, or the relief requested may be granted as unopposed.

Dated: Garden City, New York  
January 14, 2011

KIRSCHENBAUM & KIRSCHENBAUM, P.C.  
Attorneys for the Trustee

By:

  
Fletcher W. Strong, Esq.  
200 Garden City Plaza, 5<sup>th</sup> Floor  
Garden City, New York 11530  
(516) 747-6700

UNITED STATES BANKRUPTCY COURT  
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In re:

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**APPLICATION FOR AN ORDER APPROVING SETTLEMENT OF CLAIM**

**TO: THE HONORABLE ROBERT E. GROSSMAN  
UNITED STATES BANKRUPTCY JUDGE**

The application of KENNETH KIRSCHENBAUM, Chapter 7 trustee, by his counsel,

Kirschenbaum & Kirschenbaum, P.C., respectfully states:

1. This application is being submitted in support of the Trustee's request for an order:
  - (a) pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure, authorizing the trustee to settle a controversy in accordance with the terms and conditions set forth in the settlement agreement that was entered into between the Trustee, Navistar Financial Corporation, and the New York State Department of Motor Vehicles, a copy of which is annexed hereto; and
  - (b) for such other and further relief as the Court deems just and appropriate.
2. On October 9, 2009, voluntary petitions for relief pursuant to Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") were filed by All Island Truck Leasing Corp. ("All Island") and AIT Trucking Corp. ("AIT" collectively, the "Debtors").
3. On September 2, 2010, the Debtors' cases were converted to Chapter 7 of the Bankruptcy Code and Kenneth Kirschenbaum was appointed Chapter 7 trustee (the "Trustee") of both bankruptcy estates (the "Estates"), in which capacity he continues to serve.
4. Navistar Financial Corporation ("Navistar") claims a secured lien in certain vehicles (the "Vehicles") owned by the Debtors based upon Navistar's filing of a UCC financing statement pre-petition

pursuant to which it is claiming a blanket interest in all trucks owned by the Debtor now or hereafter acquired. However, Navistar's lien was not recorded with the New York State Department of Motor Vehicles against the Vehicles' titles in accordance with the New York State Vehicle and Traffic Law (the "VTL").

5. The Trustee disputes Navistar's secured claim against the Vehicles based on Navistar's failure to have its lien recorded on the Vehicles' title certificates in accordance with the VTL.

6. Bank of America, successor in interest to Fleet National Bank ("BOA") is claiming a security interest in the Vehicles owned by All Island by virtue of BOA's filing a UCC financing statement pre-petition claiming a blanket security interest in all property of All Island. Like Navistar, BOA's lien was not recorded with the New York State Department of Motor Vehicles against the Vehicles' titles in accordance with the VTL. However, even assuming that BOA's filing its UCC financing statement created a validly perfected security interest in the Vehicles owned by All Island, because Navistar filed its UCC financing statement before BOA, BOA's lien in the Vehicles would be junior to Navistar's lien in the Vehicles. As such, BOA is not a party to the instant settlement agreement.

7. New York State Department of Taxation and Finance ("NYS") is claiming a security interest in the Vehicles owned by All Island by virtue of certain warrants filed by NYS against All Island pre-petition.

8. After extensive negotiations, the Trustee, Navistar, and NYS agreed to settle their dispute by avoiding 95% of Navistar's asserted lien against the Vehicles, and to the extent avoided, the preservation of such lien will be preserved for the benefit of the respective Estates pursuant to 11 U.S.C. § 551.

9. The remaining 5% of Navistar's lien against the respective Estates will be satisfied from the net proceeds of sale of the Vehicles according to the terms of the stipulation.

**APPROVAL OF THE SETTLEMENT PURSUANT TO RULE 9019**

10. In accordance with Rule 9019 of the Federal Rules of Bankruptcy Procedure, this application seeks approval of the stipulation to settle the controversy between the Estates, Navistar, and NYS related to the secured claims of Navistar and NYS in certain Vehicles owned by the Debtors.

11. Bankruptcy Rule 9019 provides that “[o]n motion by the trustee and after notice and a hearing, the court may approve a compromise or settlement.”

12. It is a well established principle that settlements are favored over continued litigation. *See In re Drexel Burnham Lambert Group, Inc.*, 134 B.R. 499, 505 (Bankr. S.D.N.Y. 1991).

13. A decision to either accept or reject a compromise and settlement is within the sound discretion of the court. *See In re Drexel Burnham*, 134 B.R. at 505. In examining a settlement, the responsibility of the bankruptcy judge is “to canvass the issues and see whether the settlement ‘fall[s] below the lowest point in the range of reasonableness.’” *In re W.T. Grant Co.*, 699 F.2d 599, 608 (2d Cir. 1983) (citation omitted). Moreover, “a ‘mini trial’ on the merits is not required.” *In re Drexel Burnham*, 134 B.R. at 505.

14. The standard for determining whether a proposed compromise or settlement remains above the lowest point in the range of reasonableness was set forth in the Supreme Court’s holding in *Protective Comm. for Indep. Stockholders of TMT Trailer Ferry, Inc. v. Anderson*, 390 U.S. 414 (1968), and in this Court’s adoption of *Anderson* in *In re NW Investors II, LLC*, 2007 WL 2228151 (Bankr. E.D.N.Y.). The standard for reasonableness takes into account the following factors: (i) the balance between the likelihood of success compared to the present and future benefits offered by the settlement; (ii) the prospect of complex and protracted litigation if the settlement is not approved; (iii) the proportion of the class members who do not object or who affirmatively support the proposed settlement; (iv) the competency and experience of counsel who support the settlement; (v) the relative benefits to be received by individuals or groups within the class; (vi) the nature and breadth of releases to be obtained by officers

and directors; and (vii) the extent to which settlement is the product of arm's length bargaining. *See In re NW Investors*, 2007 WL 2228151 at \*4; *In re Drexel Burnham*, 134 B.R. at 497; *In re Texaco Inc.*, 84 B.R. 893, 902 (Bankr. S.D.N.Y. 1988).

15. In determining whether a compromise or settlement should be approved, the bankruptcy court "need not conduct an independent investigation in formulating its opinion as to the reasonableness of a settlement. The Court can give weight to the Trustee's informed judgment that a compromise is fair and equitable." *In re Drexel Burnham*, 134 B.R. at 496. In addition, the court should not substitute its judgment for that of the trustee, but merely test whether the trustee's choice falls below the range of reasonableness. *See, In re Carla Leather*, 44 B.R. 457, 465 (Bankr.S.D.N.Y. 1984).

16. Finally, the Court may approve a settlement even if it believes that the trustee ultimately would succeed in the litigation of the pending matter. *In re Teltronics Services, Inc.*, 46 B.R. 426, 428 (E.D.N.Y. 1984).

### CONCLUSION

17. Continued litigation will be time consuming and costly to the Estates. The Trustee believes that allowing Navistar a secured claim equivalent to 5% of the amount of its asserted secured claim while preserving 95% of Navistar's asserted lien against the Vehicles for the benefit of the Estate, subject to the terms of the stipulation, is in the best interests of the respective Estates. NYS has also agreed to the terms of the stipulation of settlement based upon the fact that 95% of Navistar's lien will be preserved for the benefit of the Estate. Thus, settlement of the instant controversy subject to the terms of the stipulation is in the best interests of all parties involved, as well as the creditors of the respective Estates.

18. In light of the foregoing, the Trustee respectfully requests that the relief requested be granted in its entirety.

19. Based upon the fact that there are no novel issues, the Trustee hereby requests that the Court dispense with the requirement that a memorandum of law accompany this application. However, the

Trustee hereby reserves its right to submit a memorandum of law to the Court in the event any opposition to the motion is filed.

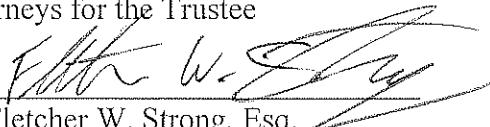
20. No prior application has been made to this Court or to any other court for the relief requested in this application.

Wherefore, your applicant prays for an order approving the Stipulation.

Dated: Garden City, New York  
January 14, 2011

Kirschenbaum & Kirschenbaum, P.C.  
Attorneys for the Trustee

By:

  
Fletcher W. Strong, Esq.  
200 Garden City Plaza, Suite 500  
Garden City, NY 11530  
(516) 747-6700

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

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In re:

ALL ISLAND TRUCK LEASING CORP.,  
AIT TRUCKING CORP.,

Chapter 7  
Case No.: 09-77670-reg  
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(Jointly Administered)

Debtors.

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**STIPULATION AND ORDER RESOLVING NAVISTAR'S  
SECURITY INTEREST IN VEHICLES OWNED BY DEBTORS ALL  
ISLAND TRUCK LEASING CORP. AND AIT TRUCKING CORP.**

WHEREAS, on October 9, 2009, All Island Truck Leasing Corp. ("All Island") and AIT Trucking Corp. ("AIT" collectively the "Debtors") filed voluntary petitions for relief pursuant to Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"); and

WHEREAS, on October 14, 2009, an Order was entered authorizing the joint administration of the Debtors' bankruptcy cases under Lead Case 09-77670; and

WHEREAS, on September 2, 2010, the Debtors' bankruptcy cases were converted to Chapter 7 of the Bankruptcy Code and Kenneth Kirschenbaum was appointed Chapter 7 trustee (the "Trustee") in both cases, in which capacity he continues to serve; and

WHEREAS, Navistar Financial Corporation ("Navistar") claims a validly perfected security interest in certain vehicles owned by each of the Debtors' estates; and

WHEREAS, Navistar perfected its lien against a portion of the Debtors' vehicles in which it claims a security interest by recording a Notice of Lien with the New York State Department of Motor Vehicles in accordance with the New York Vehicle and Traffic Law, and which liens were duly noted on the certificates of title for each of those vehicles; and

WHEREAS, Navistar moved to vacate the stay imposed by 11 USC § 362 with respect to those vehicles whose title certificates reflect Navistar's lien so as to permit Navistar to foreclose on its collateral, and the Trustee filed no objection to the granting of such relief; and

WHEREAS, on October 7, 2010 an Order granting relief from stay was entered in favor of

Navistar [Docket No. 178] (the “Order”); and

**WHEREAS**, Navistar filed a proof of claim against All Island (Claim No. 36) listing a total claim in the sum of \$1,201,407.98 and categorized the claim as secured in its entirety; and

**WHEREAS**, Navistar estimates that, after all vehicles in which Navistar’s lien was properly recorded on the title certificates have been sold and such sums have been used to reduce its claim against All Island, Navistar will be owed the sum of \$641,513.04 from All Island; and

**WHEREAS**, 5% of Navistar’s estimated total claim against All Island is the sum of \$32,075.65; and

**WHEREAS**, Navistar filed a proof of claim against AIT (Claim No. 12) listing a total claim in the sum of \$383,016.69 and categorized the claim as secured in its entirety; and

**WHEREAS**, Navistar estimates that after all vehicles in which Navistar’s lien was properly recorded on the title certificates have been sold and such sums have been applied to reduce its claim against AIT, Navistar will be owed the sum of \$195,126.94 from AIT; and

**WHEREAS**, 5% of Navistar’s estimated total claim against AIT is the sum of \$9,756.35; and

**WHEREAS**, the New York State Department of Taxation and Finance (“New York State”) filed a proof of claim against All Island (Claim No. 23) listing a total secured claim against All Island in the sum of \$806,044.18 based upon warrants filed in Nassau County on November 21, 2008; and

**WHEREAS**, Navistar filed UCC financing statements against both Debtors covering all new or used vehicles now or later acquired by the Debtors (the “Vehicles”); and

**WHEREAS**, Navistar originally filed its UCC financing statement covering the All Island Vehicles on March 23, 1998, and successive continuation statements were filed, the last one being filed on November 13, 2007; and

**WHEREAS**, Navistar originally filed its UCC financing statement covering the AIT Vehicles on August 26, 2008; and

**WHEREAS**, each of the Debtors’ estates holds an ownership interest in vehicles against which Navistar did not record a Notice of Lien with the New York Department of Motor Vehicles; and

**WHEREAS**, the Trustee disputes Navistar’s claimed security interest in the Vehicles to the extent the

claimed interest is based upon the UCC filings only, and not upon the filing of a Notice of Lien with the New York State Department of Motor Vehicles in accordance with the New York Vehicle and Traffic Law; and

**WHEREAS**, Navistar continues to assert a security interest in those Vehicles covered only by the UCC filings by virtue of Navistar's alleged exclusion from the recording provisions of the New York Vehicle and Traffic Law pursuant to Vehicle and Traffic Law, Art. 46, § 2102; and

**WHEREAS**, the parties recognize that they each have a good faith basis to advance their legal positions; and

**WHEREAS**, the Trustee and Navistar are desirous of resolving their dispute in a fair and equitable manner without any further cost or delay, and in a manner which is in the best interests of the creditors and the estate; and

**WHEREAS**, the Trustee believes that the compromise and settlement reached by the parties as set forth below is in the best interests of the estate.

**NOW, THEREFORE, IT IS HEREBY STIPULATED AND AGREED** by and between the Trustee and Navistar as follows:

1. For the sole purpose of fixing the secured claims of Navistar against each of the estates, the parties have agreed to utilize a net estimated claim (the "Net Estimated Claim") against each estate to determine the amount of Navistar's allowed secured claim against each estate.

2. The Net Estimated Claim shall be defined as the estimated balance which will be due and owing Navistar by each of the respective estates after all vehicles in which Navistar recorded a Notice of Lien with the New York Department of Motor Vehicles and subject to its Order have been liquidated and the estimated net liquidation proceeds have been applied to reduce the respective debt owed by each Debtor to Navistar.

3. The estimated net liquidation proceeds shall be calculated as the estimated sale proceeds less the costs of sale, including, but not limited to, administrative expenses.

4. For the sole purpose of fixing the secured claims of Navistar against each of the estates, the parties agree that the Net Estimated Claim of Navistar against the estate of All Island shall be \$641,513.04,

and the Net Estimated Claim of Navistar against the estate of AIT shall be \$195,126.94.

5. Navistar shall be entitled to an allowed secured claim against each of the estates in a sum equal to 5% of the Net Estimated Claim of Navistar against each of the estates. Thus, Navistar will be entitled to an allowed secured claim against All Island in the sum of \$32,075.65 and an allowed secured claim against AIT in the sum of \$9,756.35.

6. The liens asserted by Navistar based upon the UCC filings shall be avoided to the extent they exceed the allowed secured claims as provided by this Stipulation, but shall be preserved for the benefit of the respective estates pursuant to 11 U.S.C. § 551.

7. Following the liquidation of all the vehicles in which Navistar's lien was recorded on the title certificates that Navistar is able to locate and sell, and such sums have been applied to reduce Navistar's claims against All Island and AIT, Navistar shall file an amended proof of claim in each of the respective bankruptcy estates (the "Amended Claims").

8. To the extent Navistar's amended claim exceeds the sum of \$32,075.65 in the All Island proceeding and the sum of \$9,756.35 in the AIT proceeding, the liens claimed by Navistar shall be avoided and preserved for the benefit of the respective estates pursuant to 11 U.S.C. § 551.

9. Navistar waives any other or further security interest in property of the All Island estate over and above the allowed \$32,075.65 secured claim.

10. To the extent that Navistar's amended claim against All Island exceeds \$32,075.65, said amount shall be classified solely as an allowed general unsecured claim.

11. Navistar waives any other or further security interest in property of the AIT estate over and above the allowed \$9,756.35 secured claim.

12. To the extent that Navistar's amended claim against AIT exceeds \$9,756.35, said amount shall be classified solely as an allowed general unsecured claim.

13. New York State consents to: (a) the allowance of Navistar's secured claims against the estates of All Island and AIT vehicles as fixed in this Stipulation; (b) the avoidance of Navistar's claimed liens against both estates to the extent they exceed the allowed secured claims as fixed herein; and (c) to the

preservation of the avoided liens for the benefit of the respective estates pursuant to 11 U.S.C. § 551.

14. Once this stipulation is approved pursuant to court order, the Trustee is hereby authorized and directed to distribute to Navistar \$32,075.65 from the net auction sale proceeds of the All Island vehicles which have no lien listed on the title certificates and \$9,756.35 from the net auction sale proceeds of the AIT vehicles which have no lien listed on the title certificates which distribution shall occur as soon as possible after such net auction sales proceeds are available for distribution from the Trustee.

15. Upon the full execution of this stipulation, the Trustee will file an application pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure seeking Bankruptcy Court approval to settle this controversy in accordance with the terms of this stipulation.

16. This stipulation is subject to approval by the Bankruptcy Court, and shall have no force and effect unless and until approved by the Bankruptcy Court. In the event that this stipulation is not approved, no portion thereof may be used in any subsequent litigation, and the rights and remedies of both parties shall be preserved as if this stipulation had not been executed.

17. This stipulation may be signed in counterparts which, when taken together, shall constitute a single document.

18. A facsimile or electronic signature of this Stipulation shall constitute an original signature.

Dated: Garden City, New York  
December 15, 2010

KIRSCHENBAUM & KIRSCHENBAUM, P.C.  
Chapter 7 Trustee

DEILY, MOONEY & GLASTETTER, LLP  
Counsel for Navistar Financial Corporation

By: s/ Kenneth Kirschenbaum  
Kenneth Kirschenbaum, Esq.  
200 Garden City Plaza, Suite 500  
Garden City, New York 11530  
(516) 747-6700

By: s/F. Matthew Jackson  
F. Matthew Jackson, Esq.  
8 Thurlow Terrace  
Albany, NY 12203  
(518) 436-0344

NEW YORK STATE DEPARTMENT OF  
TAXATION AND FINANCE

By: s/John C. Miller

John C. Miller, Esq.  
Building 9, Room 100  
W.A. Harriman Campus  
Albany, New York 12227

**SO ORDERED** this \_\_\_\_\_  
day of \_\_\_\_\_, 2010

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HONORABLE ROBERT E. GROSSMAN  
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

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In the Matter of

ALL ISLAND TRUCK LEASING CORP.,  
AIT TRUCKING CORP.,

Debtors.

Chapter 7  
Case No.: 809-77670-reg  
Case No. 809-77668-reg  
Jointly Administered

-----X

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK )  
                         )SS.:  
COUNTY OF NASSAU )

JENNIFER THOMPKINS, being duly sworn, deposes and says:

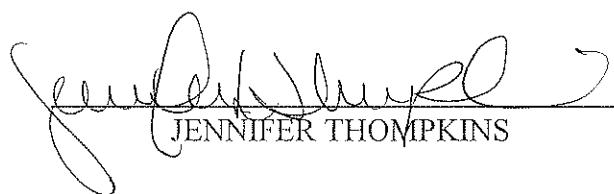
I am not a party to the action, am over 18 years of age and reside at Brentwood, New York.

On January 14, 2011, I served a true copy of the annexed **NOTICE OF MOTION and APPLICATION** in the following manner:

BY: Mailing the same in a sealed envelope, with postage prepaid thereon, in an official depository of the U.S. Postal Service within the State of New York, addressed to the last known address of the following addressee(s):

See annexed list which represents all parties in interest.

Sworn to before me on this  
14<sup>th</sup> day of January, 2011



JENNIFER THOMPKINS



NOTARY PUBLIC

Fletcher W. Strong  
Notary Public - State of New York  
No. 02ST6229344  
Qualified in New York County  
Commission Expires October 12, 2014

AIT Trucking Corp.  
3467 Hampton Road  
Oceanside, NY 11572

General Electric Capital Corp.  
c/o The Dorf Law Firm LLP  
740 W Boston Post Rd Suite 304  
Mamaroneck, NY 10543

Nassau County Attorney's Office  
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Mineola, NY 11501

ADP  
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Melville, NY 11747

ANL-USL  
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Mobile, AL 36652

Aircore Distributors  
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Hempstead, NY 11550-6645

Ameritlex  
700 East Gate Dr., Ste. 510  
Mount Laurel, NJ 08054

Bank of America  
300 Broadhollow Rd  
Melville, NY 11747

Blue Ribbon Cleaners  
1009 Oyster Bay Rd. East  
Norwich, NY 11732

CMACGM  
61 Broadway Suite 1410  
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All System Brake Service  
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Yaphank, NY 11980

Atlantic States Lubricants Corp.  
147 Gazza Blvd.  
Farmingdale, NY 11735

Barnwell House of Tires  
2020 Lakeland Avenue  
Ronkonkoma, NY 11779

Brake Service Group  
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New Hyde Park, NY 11040

CTL  
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North Bergen, NJ 07047

All Points Capital Corporation  
c/o Helfand & Helfand  
60 East 42nd Street, Ste. 1048  
New York, NY 10165

Hirshfield & Kantor LLP  
534 Broadhollow Road  
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United States Trustee Long Island  
Federal Courthouse  
560 Federal Plaza - Room 560  
Central Islip, NY 11722-4437

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100 I Windstead Drive, Ste. 500  
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Action Tire Services  
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Maspeth, NY 11378

All System Brake Service  
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B&N Industries  
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Freeport NY 11520

Bellmore Auto Radiator Co.  
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Freeport, NY 11520

CMA CGM Delams  
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Cilltas  
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Central Islip, NY 11722

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Birmingham AL 35246-0017

City of New York Department of  
Finance-Legal Affairs Div  
345 Adams Street  
Brooklyn NY 11201

Columbia Chemical Corp,  
PO 13070  
Freeport, NY 11520-0070

Colvin Motor Parts  
2273 Babylon Turnpike  
Merrick, NY 11566

Country Ford  
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Levittown, NY 11756

Deily, Mooney & Glastetter LLP  
Attn.: F. Matthew Jackson, Esq.  
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NYS Dept. of Tax and Finance  
120 Broadway - 24th Floor  
New York, NY 10271

EMBARQ  
PO Box 96064  
Charlotte, NC 28296-0064

Emblem Health Services Co. LLC  
PO Box 376  
New York, NY 10008-3736

Empire Commercial Services, LP  
543 Cary Avenue  
Staten Island, NY 10310

Eveready Auto Shop Supplies Inc.  
18 Roselle St.  
Mineola, NY 11501

Evergreen Shipping Agency Corp.  
I Evertrust Plaza  
Jersey City, NJ 07302

Exxon Mobil  
PO Box 688938  
Des Moines, IA 50368

FFG-NJ Vehicle Funding  
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Melville, NY 11747

Federal Motor Carrier Safety  
Administration Eastern Service  
802 Cromwell Park Drive Suite N  
Glen Burnie MD 21061

GE Commercial Finance  
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Morrow, GA 30260

General Electric Capital  
Corporation  
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Irving, TX 75062

General Security  
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Plainview, NY 11803-9807

Giffuni and Young  
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Hauppauge, NY 11788

Gulf  
PO Box 900  
Louisville, KY 40290-1001

Gulf Oil Limited Partners  
c/o Creditors Bankruptcy Service  
PO Box 740933  
Dallas, TX 75374

HITACHI CAPITAL AMERICA  
CORP.  
800 CONNECTICUT AVENUE  
Norwalk, CT 06854

Hapag-Lloyd  
3350 Highway 138, Bldg. I.  
Ste. 211  
Belmar, NJ 07719

IPFS Corp. success in interest to  
AICCO, Inc. Imperial Credit  
101 Hudson St./34th Floor  
Jersey City, N.J. 07302

Idearc Media, f/k/a Verizon  
Directories  
5601 Executive Drive  
Irving TX 75038

Internal Revenue Service  
11601 Roosevelt Blvd.  
P.O. Box 21126  
Philadelphia, PA 19114

K Line America Inc.  
6730 Stony Point Pkwy Ste. 400  
Richmond, VA 23235

LIPA Attn: Elisa M Pugliese Esq.  
175 East Old Country Road  
Hicksville, NY 11801

LIPA  
PO Box 888  
Hicksville, NY 11802-0888

Lowes PO Lh' 530Y70 Atlanta GA 30353-0970	Mack Financial Services 7025 Albert Pick Road, Suite 105 (27409) PO Box 26131 Greensboro, NC 27402-6131	Melvin Gordon c/o Mirman Markovits & Landau 291 Broadway, 6th Floor New York NY 10007
Metro Group Maritime 61 Broadway Suite 1410 New York NY 10006	Moreland Hose & Belting Corp. 135 Adams Ave. Hempstead, NY 11550	Moritt Hock Hamroff & Horowitz 400 Garden City Plaza, Ste. 202 Garden City, NY 11530
NYC Dept of Finance 345 Adams Street 3RD Floor Brooklyn NY 11201 Attn: Saul T. Fishman	NYS Dept. of Taxation & Finance Bankruptcy Unit PO BOX 5300 Albany, NY 12205-5300	NYS Insurance Fund Workman Comp PO Box 4788 Syracuse NY 13221-4788
National Grid PO Box 9040 Hicksville. NY 11802-9500	Navistar Financial Corporation 2400 Commerce Ave., Bldg. 1100 Suite 100 Duluth, GA 30096	New York State Dept. of Labor State Office Campus, Bldg 12. Rm. 256 Albany NY 12240
New York State Dept. of Taxation & Finance PO Box 22056 Albany, NY 12201	New York State Sales Tax JAF Building PO Box 1205 New York, NY 10113-1205	Oceanside Iron & Steel 342 I Hamptoll Rd. Oceanside. NY 11572
Pitney Bowes Purchase Power 5101 Interchange Way Louisville. KY 10229-2161	Riker Danzig Scherer Hyland Headquarters Plaza One Speedwell Avenue Morristown, NJ 07962-1981	SUOCO Processing Center PO Box 689156 Des Moines IA 50368-9156
Safelite Fulfillment Inc PO Box 633197 Cincinnati.OH 15263-3197	Safmarine 600 Carnegie Boulevard Charlotte. NC 28209-1637	Security Park 396 Marsh Street Newark, NJ 07101
Sovereign 3 Huntington Quad, Ste 101 N Melville, NY 11747	Sovereign Bank 1 Huntington Quad Suite 2N Melville, NY 11747	Staples PO 130x 689020 Des Moines, IA 50368
Superior Laundry Services, LLC c/o Novak, Juhase & Stern 200 Sheffield Street, Ste. 205 Mountainside NJ 07092	Syosset Truck Sales, Inc. 1561 Stewart Avenue Westbury, NY 11590-6612	Taurus Supply Inc. 57-65 59th St. Maspeth, NY 11378
Tomino's Towing 37 Emerson Sl. Ridgefield Park, NJ 07660	Toyota Motor Credit Corp. c/o Adam M. Levy 75 Jackson Avenue Syosset, NY 11791	Toyota Motor Credit Corporation 19001 S. Western Avenue Mail Drop WF11 Torrance, CA 90509-2991

Toyota Motor Credit Corporation PO Box 3457 Torrance, CA 90509-3457	U Water PO 130 371332 Pittsburgh, PA 15250	UPS PO Box 7247-0244 Philadelphia, PA 17170-0001
Union Country Seating & Supply Co. Inc. 121 North Michigan Ave. Kenilworth, NJ 07033	VFS US LLC PO Box 26131 Greensboro, NC 27402	VFS US LLC 555 Seventeenth Street, Suite 3400 Denver, CO 80202
Van Buren Truck Sales Corp. 2257 Jericho Tpke New Hyde Park, NY 11040-4707	Verizon PO Box 15026 Albany, NY 12212	Verizon Wircless PO Box 408 Newark NJ 07101-0408
Verizon Yellow Pages McCarthy Burgess 26000 Cannon Rd. Bedford OH 44146	Waterboy Natural Spring Water PO Box 11235 Hauppauge, NY 11788-0958	ZIM American Integrated Shipping Co. Inc. 5801 Lake Wright Drive Norfolk, VA 23502
Zep Manufacturing Company P.O. Box 11405 Birmingham, AL 35202	Zep Sales & Service 860 Nestle Way Breinigsville, PA 18031	Anthony F Giuliano, Esq. Pryor & Mandelup 675 Old Country Rd Westbury, NY 11590
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AICCO PO Box 9045 New York, NY 10087-9045	AMX PO Box 2855 New York, NY 10116-2855	Capital One Equipment Leasing & Finance 265 Broadhollw Rd Melville, NY 11747
EZ Pass 375 McCarter Hwy Newark, NJ 07114-2562	General Electric Capital Corp. PO Box 140849 Irving, TX 75014	Hess PO Box 6293 Carol Stream, IL 60197-6293
Idearc PO Box 619009 DFW Airport Dallas, TX 75261	K-Line 8730 Stony Point Pkwy. Richmond, VA. 23235	LIPA PO Box 9039 Hicksville, NY 11802-9686
Parking Violations Bureau 25 Elm Place, 4th Floor Brooklyn, NY 11201	Perfect Health 950 Grand Street Brooklyn, NY 11211-2707	Sovereign Bank 2 Morrissey Blvd Boston, MA 02125

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